

obligation, which matures not more than ten years from the date of maturity of such series E bond, the increase in redemption value (to the extent not previously includible in gross income) in excess of the amount paid for such series E bond shall be includible in gross income in the taxable year in which the obligation is finally redeemed or in the taxable year of final maturity, whichever is earlier. The provisions of this subsection shall not apply to a corporation, and shall not apply in the case of any taxable year for which the taxpayer's net income is computed upon the basis of the accrual method of accounting or for which an election made by the taxpayer under subsection (b) is applicable."

Approved March 26, 1951.

## Public Law 13

## CHAPTER 20

### AN ACT

To provide compensation for duty voluntarily performed on their days off by officers and members of the Metropolitan Police force, the United States Park Police force, and the White House Police force.

March 27, 1951  
[H. R. 1498]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.* That the first section of the Act entitled "An Act to provide a five-day week for officers and members of the Metropolitan Police force, the United States Park Police force, and the White House police force", approved August 15, 1950, is amended by adding at the end thereof the following new subsection:

Metropolitan, U. S.  
Park, and White  
House Police forces.  
Five-day week.

64 Stat. 447.

"(e) For each day a vacancy exists in the personnel strength for which funds are appropriated by applicable appropriation acts current in any fiscal year in any particular rank of the Metropolitan Police force, the United States Park Police force, or the White House Police force, the major and superintendent of police, the Secretary of the Interior, and the Chief of the Secret Service Division may permit an officer or member of their respective forces of such rank voluntarily to perform duty on any day off granted under this Act. Each such officer or member shall be entitled to receive, in addition to his annual basic salary, compensation at the basic daily rate (one three-hundred-and-sixtieth of his annual basic salary) for each day of duty voluntarily performed under this subsection, such additional compensation to be paid from current appropriations. Any officer or member so volunteering to perform duty on a day off shall be entitled to all rights, benefits, and privileges, and shall be subject to all obligations and duties, to which he is entitled or to which he is subject on any regular workday. Additional compensation paid under this subsection shall not be considered as salary for the purpose of computing retirement compensation or relief payments under section 12 of the Act entitled 'An Act making appropriations to provide for the expenses of the government of the District of Columbia for the fiscal year ending June thirtieth, nineteen hundred and seventeen, and for other purposes', approved September 1, 1916, as amended, nor shall such additional compensation be subject to deduction as provided in section 5 of the Act entitled 'An Act to fix the salaries of officers and members of the Metropolitan Police force and the Fire Department of the District of Columbia', approved July 1, 1930, as amended."

39 Stat. 718.  
D. C. Code § 4-501  
et seq.  
46 Stat. 840.  
D. C. Code §§ 4-503  
4-504.

SEC. 2. This Act shall take effect on the first Sunday following the date of its enactment.

Effective date.

Approved March 27, 1951.